

IN THE  
INDIANA TAX COURT

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NO. 49T10-9309-TA-70

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TOWN OF ST. JOHN, et al.,	)
	)
Petitioners,	)
	)
v.	)
	)
DEPARTMENT OF LOCAL	)
GOVERNMENT FINANCE as successor	)
to the STATE BOARD OF TAX	)
COMMISSIONERS,	)
	)
Respondent.	)

**MONTHLY REPORT 47**

As successor to the State Board of Tax Commissioners, this is monthly report forty-seven from the Department of Local Government Finance under the Court's order dated May 31, 2000, 729 N.E.2d 242, 247. The report explains the Department's activities during April 2004 to implement the Court's order.

*Lake County Reassessment*

The Department continues to participate in weekly telephone conferences with a Lake County working group to ensure that the 2002 reconciliation tax statements get mailed to Lake County residents by mid-spring. The group also continues to work toward establishing a timeline to distribute the 03 pay 04 tax duplicate by the end of the year. Representatives from the Lake County assessors, treasurers, auditors and data

processing offices make up the working group along with Crowe Chizek, Mantron and the DLGF personnel.

The monthly meeting between Department personnel, Crowe Chizek, Manatron and Cole Layer Trumble (“CLT”) took place in Schererville, Indiana April 6, 2004. The Department and CLT met with members of the Indiana Board of Tax Review on April 15, 2004 to discuss the formal appeals process.

The Department met with CLT April 28, 2004 to further discuss the formal appeal process. Formal training will begin May 12, 2004, at the new CLT site located at 2450 West 93<sup>rd</sup> Street.

#### *Reassessment Status*

There are five counties yet to be certified for 2002. Dearborn County was certified in April. The Department has certified eleven (11) 2003 budget orders (some county’s received partial certifications.) To date, the Department has received and approved 91 of the 2002 county ratio studies. Brown County has yet to submit a ratio study for Departmental approval. The County is anticipating completion of the reassessment this summer.

### *Public Affairs*

The public affairs division continues to educate and inform taxpayers of their reassessment status as well as the current legislative environment. The division also continues to address requests for public documents. The Department also hosted a working group with AIC and members of the assessing community to discuss various topics concerning future year assessments.

### *Training*

The Department offered training on appeals including evidence & procedure as well as an overview of the assessment guidelines during the month of April. The Department hosted 19 sessions at 11 different sites around the state.

### *Statewide Equalization Issues*

The Indiana Fiscal Policy Institute “IFPI,” the Department of Local Government Finance, the State Budget Agency and the Indiana Legislative Services Agency continue to gather assessor and auditor reassessment data to perform a separate and independent equalization study and property tax shift analysis. In addition to the real property data, the personal property data is now being entered and analyzed to assist with understanding the reassessment results. The steering committee did not meet April 29, 2004, but is re-scheduled to meet in May 2004.

### *Litigation Issues*

A hearing on partial motion for summary judgment in the Arthur Andersen contract dispute was held March 22, 2004, in Marion Superior Court. The motion was denied April 29, 2004.

A long time property dispute involving United States Steel is close to settlement.  
All parties involved hope to reach final terms in time to be worked into the 04 budget.

Respectfully submitted,

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**CERTIFICATE OF SERVICE**

I hereby certify that I served a copy of the foregoing report by first class mail,  
postage prepaid, on counsel of record listed below on this \_\_\_\_\_ day of May 2004:

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